



General Assembly

February Session, 2002

**Amendment**

LCO No. 3298

\*SB0059903298SR0\*

Offered by:

SEN. SMITH, 14<sup>th</sup> Dist.

To: Subst. Senate Bill No. 599

File No. 407

Cal. No. 249

**"AN ACT CONCERNING A BLUE RIBBON COMMISSION ON  
PROPERTY TAX BURDENS AND SMART GROWTH INCENTIVES."**

1 After the last section, insert the following:

2 "Sec. 2. Section 12-53a of the general statutes is repealed and the  
3 following is substituted in lieu thereof (*Effective October 1, 2002, and*  
4 *applicable to assessment years commencing on or after October 1, 2002*):

5 (a) Completed new construction of real estate completed after any  
6 assessment date shall be liable for the payment of municipal taxes from  
7 the date the certificate of occupancy is issued or the date on which  
8 such new construction is first used for the purpose for which same was  
9 constructed, whichever is the earlier, prorated for the assessment year  
10 in which the new construction is completed. Said prorated tax shall be  
11 computed on the basis of the rate of tax applicable with respect to such  
12 property, including the applicable rate of tax in any tax district in  
13 which such property is subject to tax following completion of such  
14 new construction, on the date such property becomes liable for such

15 prorated tax in accordance with this section.

16 (b) The building inspector issuing the certificate shall, within ten  
17 days after issuing the same, notify, in writing, the assessor of the town  
18 in which the property is situated.

19 (c) Not later than ninety days after receipt by the assessor of such  
20 notice from the building inspector or from a determination by the  
21 assessor that such new construction is being used for the purpose for  
22 which same was constructed, the assessor shall determine the  
23 increment by which assessment for the completed construction  
24 exceeds the assessment on the taxable grand list for the immediately  
25 preceding assessment date. He shall prorate such amount from the  
26 date of issuance of the certificate of occupancy or the date on which  
27 such new construction was first used for the purpose for which same  
28 was constructed, as the case may be, to the assessment date  
29 immediately following and shall add said increment as so prorated to  
30 the taxable grand list for the immediately preceding assessment date  
31 and shall within five days notify the record owner as appearing on  
32 such grand list and the tax collector of the municipality of such  
33 additional assessment. Such notice shall include information  
34 describing the manner in which an appeal may be filed with the board  
35 of assessment appeals. Notwithstanding the provisions of this  
36 subsection, for new construction completed after October first but  
37 before February first in any assessment year, the assessor shall, not  
38 later than ninety days after completion of the duties of the board of  
39 assessment appeals, determine the increment in accordance with this  
40 subsection.

41 (d) Any person claiming to be aggrieved by the action of the  
42 assessor hereunder may appeal the doings of the assessor to the board  
43 of assessment appeals and the Superior Court as otherwise provided in  
44 this chapter; provided such appeal shall be extended in time to the  
45 next succeeding board of assessment appeals, if the statutory period  
46 for the meeting of such board has passed. Any person, intending to so  
47 appeal, may indicate that taxes paid by him upon the prorated

48 increment herein specified during the pendency of such appeal are  
49 paid "Under Protest" and thereupon he shall not be liable for any  
50 interest on the taxes based upon such prorated increment, provided he  
51 shall have paid not less than seventy-five per cent of the amount of  
52 such taxes within the time specified.

53 (e) Upon receipt of such notice from the assessor, the tax collector of  
54 the town shall, if such notice is received after the normal billing date,  
55 within thirty days thereafter mail or hand a bill to the owner based  
56 upon an amount prorated by the assessor. Such tax shall be due and  
57 payable and collectible as other municipal taxes and subject to the  
58 same liens and processes of collection; provided such tax shall be due  
59 and payable in an initial or single installment due and payable not  
60 sooner than thirty days after the date such bill is mailed or handed to  
61 the owner, and in any remaining, regular installments, as the same are  
62 due and payable, and the several installments of a tax so due and  
63 payable shall be equal.

64 (f) Nothing herein shall be deemed to authorize the collection of  
65 taxes twice in respect of the land upon which the new construction is  
66 located.

67 (g) Notwithstanding the provisions of subsections (a) to (g),  
68 inclusive, of this section, any municipality may, by vote of its  
69 legislative body, provide for the deferral of the increased value of real  
70 property for purposes of property taxation until the next scheduled  
71 reevaluation in such municipality if such increase is due to  
72 improvements to an existing residential property for which a  
73 certificate of occupancy has previously been issued."